



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

48 Stillwater 0908 Park City Public Schools

0846 Park City Elem

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Other (F) |
| 1XXX Instruction | 1,241,890.79 | 1,240,890.79 | 0.00 | 1,000.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 44,381.68 | 44,381.68 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 31,430.66 | 31,430.66 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 26,789.12 | 26,789.12 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 96,693.08 | 96,693.08 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 65,860.55 | 0.00 | 65,860.55 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 173,604.48 | 173,604.48 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 189,829.69 | 189,829.69 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31XX Food Services | 136,472.12 | 136,472.12 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 4,723.54 | 4,723.54 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 25,350.15 | 25,350.15 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4XXX Facilities Acquisition and Construction Services | 25,389.00 | 0.00 | 0.00 | 25,389.00 | 0.00 | 0.00 |
| Totals | 2,062,414.86 | 1,970,165.31 | 65,860.55 | 26,389.00 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 2,062,414.86 | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

48 Stillwater 0908 Park City Public Schools

0847 Park City H S

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Other (F) |
| 1XXX Instruction | 604,216.85 | 585,316.85 | 0.00 | 18,900.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 13,857.27 | 13,857.27 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 3,121.13 | 3,121.13 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 26,357.23 | 26,357.23 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 35,094.34 | 35,094.34 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 50,740.22 | 0.00 | 50,740.22 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 178,836.12 | 178,836.12 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 169,577.19 | 169,577.19 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31XX Food Services | 2,578.71 | 2,578.71 | 0.00 | 0.00 | 0.00 | 0.00 |
| 33XX Community Services | 100.00 | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 14,965.37 | 14,965.37 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 84,577.06 | 84,577.06 | 0.00 | 0.00 | 0.00 | 0.00 |
| Totals | 1,184,021.49 | 1,114,381.27 | 50,740.22 | 18,900.00 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXXX | XXXXXXXX | XXXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 1,184,021.49 | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

| Line A | | | | 2016 Calculated Rate | 2016 Reclassified Rate* | Requested Reclassified Rate** |
|--------|------------------------|-----------------|--------------------------|-------------------------|----------------------------|----------------------------------|
| | LE 0846 Park City Elem | Indirect/Direct | 65,860.55 / 1,970,165.31 | 3.34% | | |
| | LE 0847 Park City H S | Indirect/Direct | 50,740.22 / 1,114,381.27 | 4.55% | | |

| Line B Preliminary Indirect Cost Rates | LE | 2012 | 2013 | 2014 | 2015 | 2016 |
|--|---------------------|--------|--------|--------|--------|-------|
| | 0846 Park City Elem | 0.0430 | 0.0483 | 0.0457 | 0.0435 | 3.34% |
| | 0847 Park City H S | 0.0500 | 0.0483 | 0.0457 | 0.0435 | 4.55% |

| Line C Approved Indirect Cost Rates | LE | 2012 | 2013 | 2014 | 2015 | 2016 |
|-------------------------------------|---------------------|--------|--------|--------|--------|------|
| | 0846 Park City Elem | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |
| | 0847 Park City H S | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |

| Line D Higher of Preliminary or Approved Indirect Cost Rates | LE | 2012 | 2013 | 2014 | 2015 | 2016 |
|--|---------------------|--------|--------|--------|--------|------|
| | 0846 Park City Elem | 0.0430 | 0.0483 | 0.0457 | 0.0435 | |
| | 0847 Park City H S | 0.0500 | 0.0483 | 0.0457 | 0.0435 | |

| Line E Five Year Average with 5% Discount | LE | 2016 | LE Reclaasified Rate |
|---|---------------------|-------|----------------------|
| | 0846 Park City Elem | 4.06% | |
| | 0847 Park City H S | 4.43% | |

| Line F Average of LE's contained under one School System Code (SS) | | 2016 | SS Reclaasified Rate |
|--|--|--------------|----------------------|
| 0908 Park City Public Schools | Your Preliminary Rate by School System (SS) is: | 4.25% | |
| | This same rate is applied to both EL and HS in the same SS | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

48 Stillwater 0909 Columbus Public Schools

0848 Columbus Elem

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Other (F) |
| 1XXX Instruction | 2,374,157.73 | 2,367,480.73 | 0.00 | 6,677.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 103,829.12 | 103,829.12 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 240,078.73 | 240,078.73 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 82,548.58 | 82,548.58 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 324,174.54 | 324,174.54 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 51,118.82 | 0.00 | 51,118.82 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 424,148.03 | 424,148.03 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 234,074.39 | 185,376.89 | 0.00 | 48,697.50 | 0.00 | 0.00 |
| 31XX Food Services | 242,025.38 | 242,025.38 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 10,558.86 | 10,558.86 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 45,071.77 | 45,071.77 | 0.00 | 0.00 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 7,510.48 | 0.00 | 0.00 | 7,510.48 | 0.00 | 0.00 |
| Totals | 4,139,296.43 | 4,025,292.63 | 51,118.82 | 62,884.98 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 4,139,296.43 | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

48 Stillwater 0909 Columbus Public Schools

0849 Columbus H S

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Other (F) |
| 1XXX Instruction | 1,402,169.26 | 1,395,492.26 | 0.00 | 6,677.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 78,333.65 | 78,333.65 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 164,396.35 | 164,396.35 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 62,950.16 | 62,950.16 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 149,269.51 | 149,269.51 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 31,787.43 | 0.00 | 31,787.43 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 310,427.22 | 310,427.22 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 184,357.50 | 135,660.00 | 0.00 | 48,697.50 | 0.00 | 0.00 |
| 31XX Food Services | 2,501.11 | 2,501.11 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 48,692.87 | 48,692.87 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 118,507.40 | 118,507.40 | 0.00 | 0.00 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 3,672.52 | 0.00 | 0.00 | 3,672.52 | 0.00 | 0.00 |
| Totals | 2,557,064.98 | 2,466,230.53 | 31,787.43 | 59,047.02 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 2,557,064.98 | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

| Line A | | | | 2016 Calculated Rate | 2016 Reclassified Rate* | Requested Reclassified Rate** |
|--------|-----------------------|-----------------|--------------------------|-------------------------|----------------------------|----------------------------------|
| | LE 0848 Columbus Elem | Indirect/Direct | 51,118.82 / 4,025,292.63 | 1.27% | | |
| | LE 0849 Columbus H S | Indirect/Direct | 31,787.43 / 2,466,230.53 | 1.29% | | |

| Line B Preliminary Indirect Cost Rates | LE | 2012 | 2013 | 2014 | 2015 | 2016 |
|--|--------------------|--------|--------|--------|--------|-------|
| | 0848 Columbus Elem | 0.0114 | 0.0106 | 0.0100 | 0.0106 | 1.27% |
| | 0849 Columbus H S | 0.0117 | 0.0106 | 0.0100 | 0.0106 | 1.29% |

| Line C Approved Indirect Cost Rates | LE | 2012 | 2013 | 2014 | 2015 | 2016 |
|-------------------------------------|--------------------|--------|--------|--------|--------|------|
| | 0848 Columbus Elem | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |
| | 0849 Columbus H S | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |

| Line D Higher of Preliminary or Approved Indirect Cost Rates | LE | 2012 | 2013 | 2014 | 2015 | 2016 |
|--|--------------------|--------|--------|--------|--------|------|
| | 0848 Columbus Elem | 0.0114 | 0.0106 | 0.0100 | 0.0106 | |
| | 0849 Columbus H S | 0.0117 | 0.0106 | 0.0100 | 0.0106 | |

| Line E Five Year Average with 5% Discount | LE | 2016 | LE Reclaasified Rate |
|---|--------------------|-------|----------------------|
| | 0848 Columbus Elem | 1.05% | |
| | 0849 Columbus H S | 1.06% | |

| Line F Average of LE's contained under one School System Code (SS) | | 2016 | SS Reclaasified Rate |
|--|--|--------------|----------------------|
| 0909 Columbus Public Schools | Your Preliminary Rate by School System (SS) is: | 1.06% | |
| | This same rate is applied to both EL and HS in the same SS | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

48 Stillwater 0910 Reed Point Public Schools

0850 Reed Point Elem

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Other (F) |
| 1XXX Instruction | 435,828.93 | 435,828.93 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 8,397.87 | 8,397.87 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 13,227.78 | 13,227.78 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 32,400.55 | 32,400.55 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 18,811.65 | 18,811.65 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 72,141.89 | 5,767.97 | 66,373.92 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 83,791.27 | 81,394.27 | 0.00 | 2,397.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 99,235.02 | 25,657.52 | 0.00 | 73,577.50 | 0.00 | 0.00 |
| 31XX Food Services | 44,537.06 | 44,537.06 | 0.00 | 0.00 | 0.00 | 0.00 |
| 33XX Community Services | 164.43 | 164.43 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 1,623.66 | 1,623.66 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 7,989.09 | 7,989.09 | 0.00 | 0.00 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 893.32 | 0.00 | 0.00 | 893.32 | 0.00 | 0.00 |
| Totals | 819,042.52 | 675,800.78 | 66,373.92 | 76,867.82 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 819,042.52 | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

48 Stillwater 0910 Reed Point Public Schools

0851 Reed Point H S

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Other (F) |
| 1XXX Instruction | 325,874.79 | 325,874.79 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 9,498.70 | 9,498.70 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 7,221.18 | 7,221.18 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 32,218.78 | 32,218.78 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 18,809.94 | 18,809.94 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 70,978.17 | 5,555.02 | 65,423.15 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 77,532.52 | 75,135.52 | 0.00 | 2,397.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 101,096.36 | 27,518.86 | 0.00 | 73,577.50 | 0.00 | 0.00 |
| 31XX Food Services | 11,779.29 | 11,779.29 | 0.00 | 0.00 | 0.00 | 0.00 |
| 33XX Community Services | 1,000.00 | 1,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 5,089.08 | 5,089.08 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 22,965.94 | 22,965.94 | 0.00 | 0.00 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 496.29 | 0.00 | 0.00 | 496.29 | 0.00 | 0.00 |
| Totals | 684,561.04 | 542,667.10 | 65,423.15 | 76,470.79 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 684,561.04 | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

| Line A | | | | 2016 Calculated Rate | 2016 Reclassified Rate* | Requested Reclassified Rate** |
|--------|-------------------------|-----------------|------------------------|-------------------------|----------------------------|----------------------------------|
| | LE 0850 Reed Point Elem | Indirect/Direct | 66,373.92 / 675,800.78 | 9.82% | | |
| | LE 0851 Reed Point H S | Indirect/Direct | 65,423.15 / 542,667.10 | 12.06% | | |

| Line B Preliminary Indirect Cost Rates | LE | 2012 | 2013 | 2014 | 2015 | 2016 |
|--|----------------------|--------|--------|--------|--------|--------|
| | 0850 Reed Point Elem | 0.0506 | 0.0626 | 0.0625 | 0.0595 | 9.82% |
| | 0851 Reed Point H S | 0.0564 | 0.0626 | 0.0625 | 0.0595 | 12.06% |

| Line C Approved Indirect Cost Rates | LE | 2012 | 2013 | 2014 | 2015 | 2016 |
|-------------------------------------|----------------------|--------|--------|--------|--------|------|
| | 0850 Reed Point Elem | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |
| | 0851 Reed Point H S | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |

| Line D Higher of Preliminary or Approved Indirect Cost Rates | LE | 2012 | 2013 | 2014 | 2015 | 2016 |
|--|----------------------|--------|--------|--------|--------|------|
| | 0850 Reed Point Elem | 0.0506 | 0.0626 | 0.0625 | 0.0595 | |
| | 0851 Reed Point H S | 0.0564 | 0.0626 | 0.0625 | 0.0595 | |

| Line E Five Year Average with 5% Discount | LE | 2016 | LE Reclaasified Rate |
|---|----------------------|-------|----------------------|
| | 0850 Reed Point Elem | 6.33% | |
| | 0851 Reed Point H S | 6.87% | |

| Line F Average of LE's contained under one School System Code (SS) | | 2016 | SS Reclaasified Rate |
|--|--|--------------|----------------------|
| 0910 Reed Point Public Schools | Your Preliminary Rate by School System (SS) is: | 6.60% | |
| | This same rate is applied to both EL and HS in the same SS | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

48 Stillwater 0911 Molt Elementary

0852 Molt Elem

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Other (F) |
| 1XXX Instruction | 49,684.09 | 49,684.09 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 2,780.83 | 2,780.83 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 88.13 | 88.13 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 7,383.83 | 7,383.83 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 5,725.95 | 0.00 | 5,725.95 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 16,161.59 | 16,161.59 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 2,770.58 | 2,770.58 | 0.00 | 0.00 | 0.00 | 0.00 |
| 33XX Community Services | 1,849.07 | 1,849.07 | 0.00 | 0.00 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 2,412.47 | 0.00 | 0.00 | 2,412.47 | 0.00 | 0.00 |
| Totals | 88,856.54 | 80,718.12 | 5,725.95 | 2,412.47 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 88,856.54 | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

| | | | | | | |
|---------------|--------------------------|-----------------|----------------------|---------------------------------|------------------------------------|--|
| Line A | | | | <u>2016 Calculated Rate</u> | <u>2016 Reclassified Rate*</u> | <u>Requested Reclassified Rate**</u> |
| | LE 0852 Molt Elem | Indirect/Direct | 5,725.95 / 80,718.12 | 7.09% | | |

| | | | | | | |
|---|----------------|-------------|-------------|-------------|-------------|-------------|
| Line B Preliminary Indirect Cost Rates | <u>LE</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> |
| | 0852 Molt Elem | 0.0000 | 0.0092 | 0.0151 | 0.0156 | 7.09% |

| | | | | | | |
|--|----------------|-------------|-------------|-------------|-------------|-------------|
| Line C Approved Indirect Cost Rates | <u>LE</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> |
| | 0852 Molt Elem | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |

| | | | | | | |
|---|----------------|-------------|-------------|-------------|-------------|-------------|
| Line D Higher of Preliminary or Approved Indirect Cost Rates | <u>LE</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> |
| | 0852 Molt Elem | 0.0000 | 0.0092 | 0.0151 | 0.0156 | |

| | | | | | | |
|--|----------------|--|--|--|-------------|---------------------------------|
| Line E Five Year Average with 5% Discount | <u>LE</u> | | | | <u>2016</u> | <u>LE Reclaasified Rate</u> |
| | 0852 Molt Elem | | | | 2.11% | |

| | | | |
|---|--|--------------|-----------------------------|
| Line F Average of LE's contained under one School System Code (SS) | | <u>2016</u> | <u>SS Reclaasified Rate</u> |
| 0911 Molt Elementary | Your Preliminary Rate by School System (SS) is: | 2.11% | |
| This same rate is applied to both EL and HS in the same SS | | | |

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

48 Stillwater 0912 Fishtail Elementary

0853 Fishtail Elem

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Other (F) |
| 1XXX Instruction | 60,410.81 | 58,955.29 | 0.00 | 1,455.52 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 20,547.49 | 20,547.49 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 19,962.42 | 0.00 | 19,962.42 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 25,610.71 | 25,456.32 | 0.00 | 154.39 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 22,541.71 | 22,541.71 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31XX Food Services | 11,836.03 | 11,836.03 | 0.00 | 0.00 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 1,736.31 | 0.00 | 0.00 | 1,736.31 | 0.00 | 0.00 |
| Totals | 162,645.48 | 139,336.84 | 19,962.42 | 3,346.22 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 162,645.48 | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

| | | | | | | |
|---------------|------------------------------|-----------------|------------------------|---------------------------------|------------------------------------|--|
| Line A | | | | <u>2016 Calculated Rate</u> | <u>2016 Reclassified Rate*</u> | <u>Requested Reclassified Rate**</u> |
| | LE 0853 Fishtail Elem | Indirect/Direct | 19,962.42 / 139,336.84 | 14.33% | | |

| | | | | | | |
|---|--------------------|-------------|-------------|-------------|-------------|-------------|
| Line B Preliminary Indirect Cost Rates | <u>LE</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> |
| | 0853 Fishtail Elem | 0.1266 | 0.1156 | 0.1142 | 0.1135 | 14.33% |

| | | | | | | |
|--|--------------------|-------------|-------------|-------------|-------------|-------------|
| Line C Approved Indirect Cost Rates | <u>LE</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> |
| | 0853 Fishtail Elem | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |

| | | | | | | |
|---|--------------------|-------------|-------------|-------------|-------------|-------------|
| Line D Higher of Preliminary or Approved Indirect Cost Rates | <u>LE</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> |
| | 0853 Fishtail Elem | 0.1266 | 0.1156 | 0.1142 | 0.1135 | |

| | | | | | | |
|--|--------------------|--|--|--|-------------|---------------------------------|
| Line E Five Year Average with 5% Discount | <u>LE</u> | | | | <u>2016</u> | <u>LE Reclaasified Rate</u> |
| | 0853 Fishtail Elem | | | | 11.65% | |

| | | | |
|---|--|---------------|-----------------------------|
| Line F Average of LE's contained under one School System Code (SS) | | <u>2016</u> | <u>SS Reclaasified Rate</u> |
| 0912 Fishtail Elementary | Your Preliminary Rate by School System (SS) is: | 11.65% | |
| This same rate is applied to both EL and HS in the same SS | | | |

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

48 Stillwater 0916 Nye Elementary

0857 Nye Elem

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Other (F) |
| 1XXX Instruction | 61,746.09 | 61,746.09 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 1,359.79 | 1,359.79 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 16,972.61 | 16,972.61 | 0.00 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 23,422.21 | 22,136.81 | 0.00 | 1,285.40 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 977.22 | 977.22 | 0.00 | 0.00 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 1,736.31 | 0.00 | 0.00 | 1,736.31 | 0.00 | 0.00 |
| Totals | 106,214.23 | 103,192.52 | 0.00 | 3,021.71 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 106,214.23 | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

| | | | | | | |
|---------------|-------------------------|-----------------|-------------------|---------------------------------|------------------------------------|--|
| Line A | LE 0857 Nye Elem | Indirect/Direct | 0.00 / 103,192.52 | <u>2016 Calculated Rate</u> | <u>2016 Reclassified Rate*</u> | <u>Requested Reclassified Rate**</u> |
| | | | | 0.00% | | |

| | | | | | | |
|---|---------------|-------------|-------------|-------------|-------------|-------------|
| Line B Preliminary Indirect Cost Rates | <u>LE</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> |
| | 0857 Nye Elem | 0.0000 | 0.0013 | 0.0029 | 0.0008 | 0.00% |

| | | | | | | |
|--|---------------|-------------|-------------|-------------|-------------|-------------|
| Line C Approved Indirect Cost Rates | <u>LE</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> |
| | 0857 Nye Elem | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |

| | | | | | | |
|---|---------------|-------------|-------------|-------------|-------------|-------------|
| Line D Higher of Preliminary or Approved Indirect Cost Rates | <u>LE</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> |
| | 0857 Nye Elem | 0.0000 | 0.0013 | 0.0029 | 0.0008 | |

| | | | | | | |
|--|---------------|--|--|--|-------------|---------------------------------|
| Line E Five Year Average with 5% Discount | <u>LE</u> | | | | <u>2016</u> | <u>LE Reclaasified Rate</u> |
| | 0857 Nye Elem | | | | 0.10% | |

| | | | |
|---|--|--------------|-----------------------------|
| Line F Average of LE's contained under one School System Code (SS) | | <u>2016</u> | <u>SS Reclaasified Rate</u> |
| 0916 Nye Elementary | Your Preliminary Rate by School System (SS) is: | 0.10% | |
| This same rate is applied to both EL and HS in the same SS | | | |

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

48 Stillwater 0917 Rapelje Public Schools

0858 Rapelje Elem

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Other (F) |
| 1XXX Instruction | 273,163.53 | 273,163.53 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 1,753.99 | 1,753.99 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 8,520.08 | 8,520.08 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 53,451.19 | 53,451.19 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 33,899.54 | 33,899.54 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 42,378.25 | 18,140.10 | 24,238.15 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 66,992.57 | 64,592.57 | 0.00 | 2,400.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 58,307.65 | 58,307.65 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31XX Food Services | 33,206.55 | 33,206.55 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 1,335.69 | 1,335.69 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 5,707.10 | 5,707.10 | 0.00 | 0.00 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 645.17 | 0.00 | 0.00 | 645.17 | 0.00 | 0.00 |
| Totals | 579,361.31 | 552,077.99 | 24,238.15 | 3,045.17 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 579,361.31 | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

48 Stillwater 0917 Rapelje Public Schools

0859 Rapelje H S

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Other (F) |
| 1XXX Instruction | 275,767.49 | 275,767.49 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 2,250.00 | 2,250.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 1,961.91 | 1,961.91 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 6,678.88 | 6,678.88 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 53,608.16 | 53,608.16 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 33,927.11 | 33,927.11 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 44,508.52 | 18,140.10 | 26,368.42 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 125,864.98 | 122,264.98 | 0.00 | 3,600.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 62,621.69 | 62,621.69 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31XX Food Services | 16,072.12 | 16,072.12 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 5,113.39 | 5,113.39 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 24,960.67 | 24,960.67 | 0.00 | 0.00 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 397.03 | 0.00 | 0.00 | 397.03 | 0.00 | 0.00 |
| Totals | 653,731.95 | 623,366.50 | 26,368.42 | 3,997.03 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 653,731.95 | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

| Line A | | | | 2016 Calculated Rate | 2016 Reclassified Rate* | Requested Reclassified Rate** | | |
|--|-----------------------------|-----------------|------------------------|--|----------------------------|----------------------------------|--------|----------------------|
| | LE 0858 Rapelje Elem | Indirect/Direct | 24,238.15 / 552,077.99 | 4.39% | | | | |
| | LE 0859 Rapelje H S | Indirect/Direct | 26,368.42 / 623,366.50 | 4.23% | | | | |
| Line B Preliminary Indirect Cost Rates | LE | | | 2012 | 2013 | 2014 | 2015 | 2016 |
| | 0858 Rapelje Elem | | | 0.0356 | 0.0353 | 0.0352 | 0.0352 | 4.39% |
| | 0859 Rapelje H S | | | 0.0359 | 0.0353 | 0.0352 | 0.0352 | 4.23% |
| Line C Approved Indirect Cost Rates | LE | | | 2012 | 2013 | 2014 | 2015 | 2016 |
| | 0858 Rapelje Elem | | | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |
| | 0859 Rapelje H S | | | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |
| Line D Higher of Preliminary or Approved Indirect Cost Rates | LE | | | 2012 | 2013 | 2014 | 2015 | 2016 |
| | 0858 Rapelje Elem | | | 0.0356 | 0.0353 | 0.0352 | 0.0352 | |
| | 0859 Rapelje H S | | | 0.0359 | 0.0353 | 0.0352 | 0.0352 | |
| Line E Five Year Average with 5% Discount | LE | | | | | | 2016 | LE Reclaasified Rate |
| | 0858 Rapelje Elem | | | | | | 3.52% | |
| | 0859 Rapelje H S | | | | | | 3.49% | |
| Line F Average of LE's contained under one School System Code (SS) | | | | | | | 2016 | SS Reclaasified Rate |
| | 0917 Rapelje Public Schools | | | Your Preliminary Rate by School System (SS) is: | | | 3.51% | |
| | | | | This same rate is applied to both EL and HS in the same SS | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

48 Stillwater 0919 Absarokee Public Schools

0861 Absarokee Elem

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Other (F) |
| 1XXX Instruction | 1,098,434.35 | 1,098,434.35 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 19,589.70 | 19,589.70 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 1,700.05 | 1,700.05 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 68,893.67 | 68,893.67 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 139,595.14 | 139,595.14 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 69,824.32 | 0.00 | 69,824.32 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 181,148.09 | 181,148.09 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 104,267.76 | 104,267.76 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31XX Food Services | 109,397.05 | 109,397.05 | 0.00 | 0.00 | 0.00 | 0.00 |
| 33XX Community Services | 14,014.66 | 14,014.66 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 218.82 | 218.82 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 26,681.91 | 26,681.91 | 0.00 | 0.00 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 2,795.75 | 0.00 | 0.00 | 2,795.75 | 0.00 | 0.00 |
| 9999 Undistributed | 42,627.97 | 42,627.97 | 0.00 | 0.00 | 0.00 | 0.00 |
| Totals | 1,879,189.24 | 1,806,569.17 | 69,824.32 | 2,795.75 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 1,879,189.24 | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

48 Stillwater 0919 Absarokee Public Schools

0862 Absarokee H S

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Other (F) |
| 1XXX Instruction | 838,271.45 | 838,271.45 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 20,391.93 | 20,391.93 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 3,624.25 | 3,624.25 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 73,788.96 | 73,788.96 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 30,590.04 | 30,590.04 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 71,280.37 | 0.00 | 71,280.37 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 172,883.45 | 172,883.45 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 111,811.03 | 111,811.03 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31XX Food Services | 42,090.20 | 42,090.20 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 24,736.94 | 24,736.94 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 69,021.37 | 69,021.37 | 0.00 | 0.00 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 1,488.86 | 0.00 | 0.00 | 1,488.86 | 0.00 | 0.00 |
| Totals | 1,459,978.85 | 1,387,209.62 | 71,280.37 | 1,488.86 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXX | XXXXXXX | XXXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 1,459,978.85 | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

| Line A | | | | 2016 Calculated Rate | 2016 Reclassified Rate* | Requested Reclassified Rate** |
|------------------------|--|--|--|--|----------------------------|----------------------------------|
| LE 0861 Absarokee Elem | | | | Indirect/Direct 69,824.32 / 1,806,569.17 | 3.87% | |
| LE 0862 Absarokee H S | | | | Indirect/Direct 71,280.37 / 1,387,209.62 | 5.14% | |

| Line B Preliminary Indirect Cost Rates | | LE | 2012 | 2013 | 2014 | 2015 | 2016 |
|--|--|---------------------|--------|--------|--------|--------|-------|
| | | 0861 Absarokee Elem | 0.0216 | 0.0244 | 0.0241 | 0.0248 | 3.87% |
| | | 0862 Absarokee H S | 0.0283 | 0.0244 | 0.0241 | 0.0248 | 5.14% |

| Line C Approved Indirect Cost Rates | | LE | 2012 | 2013 | 2014 | 2015 | 2016 |
|-------------------------------------|--|---------------------|--------|--------|--------|--------|------|
| | | 0861 Absarokee Elem | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |
| | | 0862 Absarokee H S | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |

| Line D Higher of Preliminary or Approved Indirect Cost Rates | | LE | 2012 | 2013 | 2014 | 2015 | 2016 |
|--|--|---------------------|--------|--------|--------|--------|------|
| | | 0861 Absarokee Elem | 0.0216 | 0.0244 | 0.0241 | 0.0248 | |
| | | 0862 Absarokee H S | 0.0283 | 0.0244 | 0.0241 | 0.0248 | |

| Line E Five Year Average with 5% Discount | | LE | 2016 | LE Reclaasified Rate |
|---|--|---------------------|-------|----------------------|
| | | 0861 Absarokee Elem | 2.54% | |
| | | 0862 Absarokee H S | 2.91% | |

| Line F Average of LE's contained under one School System Code (SS) | | | 2016 | SS Reclaasified Rate |
|--|--|--|--------------|----------------------|
| 0919 Absarokee Public Schools | | | 2.73% | |

Your Preliminary Rate by School System (SS) is:
 This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.